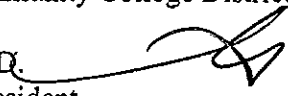



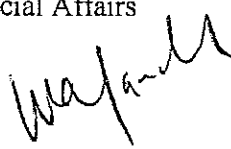
June 20, 2012

MEMORANDUM

TO: Members of the Governing Board
Southwestern Community College District

APPROVED BY: Melinda Nish, Ed.D. 
Superintendent/President

SUBMITTED BY: C.M. Brahmhatt 
Consultant, Business and Financial Affairs

INITIATED BY: Wayne Yanda 
Director of Financial Services

SUBJECT: Tentative Budget 2012-2013

RECOMMENDATION

Approve adoption of the Tentative Budget based on the information herein and instruct staff to continue the budget planning process.

OVERVIEW

Annually, in June, the Governing Board is required to adopt a preliminary budget known as the "Tentative Budget." Often, there are significant changes made in the budget planning process between adoption of the Tentative Budget and the final budget, known as the "Adopted Budget" in September. This year is no different. At the time of writing this memorandum, the legislature has not passed a budget.

The Tentative Budget is just as the title suggests, tentative. It is required by statute that the Governing Board approves a Tentative Budget on or before June 30 in order to conduct financial business, issue purchase orders and pay employees in the new fiscal year.

As the enclosure indicates, there is a great deal of uncertainty and many challenges that we will face in the coming year. The budget planning process will continue through the summer and up to the adoption of our final budget in September, 2012.

FISCAL IMPACT/ACCOUNT

No cost to the District.

RT:jr

Southwestern Community College
 FY 2012-13 Tentative Budget
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Southwestern Community College District
Office of Business and Financial Affairs

May 23, 2012

2012-13 Tentative Budget Assumptions

- ✓ Step and column increase of \$771,000 including benefits for unrestricted fund
- ✓ Five percent pay reduction for all employees for 2012-13 fiscal year only
- ✓ SERP payment of \$598,000
- ✓ Additional employee health insurances above the bargained amount \$5,200 + \$800,000 for 2012-13
- ✓ No increase for health insurance budgeted for 2012-13
- ✓ \$1 million retiree benefits reimbursement from OPEB trust
- ✓ Workload reduction of \$5.5 million equal to 1212 FTES for 2011-12 year
- ✓ FTES target for 2012-13 is 13,743 FTES based on possible workload reduction of 5.6% for 2012-13 due to possible failure of tax initiative
- ✓ First attempt to develop PTOL budget by connecting FTES target, number of sections offered and available funds within General Fund
- ✓ Budget includes following vacancies: 10 faculty positions totaling \$920,000 including benefits
 - 21 classified positions totaling \$1,080,000 including benefits
 - 2 management positions totaling \$204,000 including benefits
- ✓ Budget includes: \$ 0 for cafeteria operation
 - \$240,000 for Child Development Center
- ✓ Recommend to reduce reserve for contingency from 7% to 5%
- ✓ If tax initiative fails, District is to lose \$4.2 million ongoing dollars and workload measures will be reduced by 800+ FTES
- ✓ District has \$1.3 million unallocated dollars from ending balance towards possible mid-year budget cut

Downside Risk!

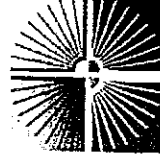
- **Scenario A** Receive \$313 million deferral buy-down and maybe a local revenue shortfall of up to \$341 million RDA/property taxes equates to 7.3% deficit factor which may translate into 71.4K less FTES

- **Scenario B – WORST, WORST CASE**

NO \$313 million deferral buy-down

Programmatic Reductions \$286.5 million equates to 6.2% workload reduction and 63.8K less FTES

RDA/Property tax local revenue shortfall equates to 7.3% deficit factor which may translate into 71.4K less FTES



Budget Risks

- ▶ Tax measure is politically uncertain and costly.
- ▶ Revenues are highly variable, with or without tax measure.
- ▶ Planning will be difficult. Workload reduction of 6% will be decided in November and local revenue shortfalls of up to 7%
- ▶ Redevelopment funds may not materialize in either the current (\$116.1m) or budget years (\$341.2m)
- ▶ Student fee shortfall with more BOG waivers as fees go to \$46/unit.
- ▶ Enrollment declines possible in some districts, particularly rural colleges with a proposal to triple neighboring state student fees to \$138/unit.



Southwestern Community College District
Office of Business and Financial Affairs

May 23, 2012

District's Challenges

2013-14 Budget

- ✓ Possible mid-year budget cut of \$4.2 million may impact 2012-13 ending balance and permanent reduction of income for 2013-14
- ✓ 2012-13 budget solution is for one year only. District was facing \$5.6 million budget cuts. On-going budget reduction \$1.5 million (\$1.0 PTOL & \$0.5 million for supplies). This leaves \$4.1 million cuts to be addressed in 2013-14
- ✓ Possible step & column increase of \$700,000+ in 2013-14 based on 2012-13
- ✓ Possible increase in PERS and/or STRS rate for 2013-14
- ✓ Possible increase in health benefits cost for 2012-13 and 2013-14
- ✓ Possible changes in funding formula due to less resources at state level
- ✓ Continuous monitoring of FON (Faculty Obligation Number) for 2013-14
- ✓ Continuous monitoring of 50% law for 2013-14 due to sudden decrease of revenue

Southwestern Community College
 FY 2012-13 Tentative Budget
 Summary

	Unrestricted Funds		Restricted Funds		Total All General Funds
Revenue					
Federal	\$	342,500	\$	3,823,174	\$ 4,165,674
State		51,810,485		3,908,490	55,718,975
Local		23,874,032		3,188,124	27,062,156
Total Revenue	\$	76,027,017	\$	10,919,788	\$ 86,946,805
Expenses					
Academic Salaries	\$	33,631,073	\$	1,590,114	\$ 35,221,187
Classified Salaries		19,111,398		4,281,174	23,392,572
Employee Benefits		13,517,429		1,474,030	14,991,459
Total Personnel Expense	\$	66,259,900	\$	7,345,318	\$ 73,605,218
Supplies and Materials	\$	1,626,213	\$	967,774	\$ 2,593,987
Operating - Utilities and Services		8,798,372		1,836,515	10,634,887
Capital Outlay		93,532		54,501	148,033
Other Outgo and transfers		249,000		715,680	964,680
Total Other Expense	\$	10,767,117	\$	3,574,470	\$ 14,341,587
Total Expenses	\$	77,027,017	\$	10,919,788	\$ 87,946,805
Deficit	\$	(1,000,000)	\$	-	\$ (1,000,000)

Southwestern Community College
 FY 2012-13 Tentative Budget
 Fund Balance Roll-up

Description	2009-10	2010-11	2011-12	2012-13
	Audited (Actual)	Audited Actual	Adopted Budget (per 311Q)	Tentative Budget
Federal	\$ 188,035	\$ 424,928	\$ 360,500	\$ 342,500
State	56,512,044	58,124,027	49,255,696	51,810,485
Local	24,130,327	23,126,371	24,983,804	23,874,032
Total Revenue	\$ 80,830,406	\$ 81,675,326	\$ 74,600,000	\$ 76,027,017
Expenses				
Academic Salaries	\$ 36,733,927	\$ 38,307,105	\$ 36,880,752	\$ 33,631,073
Classified Salaries	17,689,475	18,072,322	20,248,472	19,111,398
Employee Benefits	12,472,042	13,558,658	14,261,788	13,517,429
Total Personnel Expense	\$ 66,895,444	\$ 69,938,085	\$ 71,391,012	\$ 66,259,900
Supplies and Materials	\$ 2,340,253	\$ 1,776,575	\$ 1,487,927	\$ 1,626,213
Operating - Utilities and Services	7,667,026	7,533,089	9,172,061	8,798,372
Capital Outlay	2,087,009	336,754	-	93,532
Other Outgo	1,330,205	310,526	49,000	249,000
Total Other Expense	\$ 13,424,493	\$ 9,956,944	\$ 10,708,988	\$ 10,767,117
Total Expenses	\$ 80,319,937	\$ 79,895,029	\$ 82,100,000	\$ 77,027,017
Excess (Deficit)	\$ 510,469	\$ 1,780,297	\$ (7,500,000)	\$ (1,000,000)
Beginning Fund Balance	\$ 11,376,253	\$ 11,886,722	\$ 13,667,019	\$ 6,167,019
Excess (Deficit)	510,469	1,780,297	(7,500,000)	(1,000,000)
Ending Fund Balance	\$ 11,886,722	\$ 13,667,019	\$ 6,167,019	\$ 5,167,019
Ending Fund Balance	\$ 11,886,722	\$ 13,667,019	\$ 6,167,019	\$ 5,167,019
Governing Board Reserve	(5,598,397)	(6,542,525)	(5,709,151)	(3,846,674)
Remaining Fund balance	\$ 6,288,325	\$ 7,124,494	\$ 457,868	\$ 1,320,345
Governing Board Reserve as %				
Total Expenses	7.0%	8.2%	7.0%	5.0%

Southwestern Community College
 FY 2012-13 Tentative Budget
 FY12 Adopted and FY13 Tentative Comparison

Expense	2011-2012	2011-2012	2012-2013	2012-2013	Difference
	\$	%	\$	%	\$
Academic Salaries	\$ 35,880,752	44.0%	\$ 33,631,073	43.7%	\$ (2,249,679)
Classified Salaries	19,248,472	23.6%	19,111,398	24.8%	(137,074)
Employee Benefits	13,728,812	16.8%	13,517,429	17.5%	(211,383)
Total Personnel Expense	\$ 68,858,036	84.4%	\$ 66,259,900	86.0%	\$ (2,598,136)
Supplies	\$ 1,487,927	1.8%	\$ 1,626,213	2.1%	\$ 138,286
Other Operating Expenses	9,172,061	11.2%	8,798,372	11.4%	(373,689)
Capital Outlay	-	0.0%	93,532	0.1%	93,532
Other Outgo	2,041,280	2.5%	249,000	0.3%	(1,792,280)
Total Other Expense	\$ 12,701,268	15.6%	\$ 10,767,117	14.0%	\$ (1,934,151)
Total Unrestricted Expenses	\$ 81,559,304	100.0%	\$ 77,027,017	100.0%	\$ (4,532,287)

Southwestern Community College
 FY 2012-13 Tentative Budget
 Unrestricted Revenue

Description	2009-10	2010-11	2011-12	2012-13
	Audited Actual	Audited Actual	Adopted Budget	Tentative Budget
8611 Principal Apportionment	\$ 52,521,754	\$ 55,114,626	\$ 48,730,000	\$ 49,475,485
8612 Prior Year	1,638,677	22,693		
8672 Tax Relief Subvention	198,193	193,947	100,000	150,000
8694 Trailer Fees	8,740	2,337		
8811 Tax Allocation, Secured	17,442,667	16,544,538	17,500,000	16,800,000
8812 Supplemental Tax	174,952	211,642	160,000	100,000
8813 Tax Allocation, Unsecured	717,468	667,868	650,000	650,000
8874 Enrollment Fees	4,413,014	3,710,642	5,300,000	4,500,000
Total Base Revenue	\$ 77,115,465	\$ 76,468,293	\$ 72,440,000	\$ 71,675,485
8120 Job Development	\$ 25,000	\$ 25,000	\$ 22,500	\$ 22,500
8151 Federal Work Study Admin Allowance	22,723	21,424	15,000	15,000
8152 Pell Admin Allowance	21,795	23,420	25,000	25,000
8154 SEOG Admin Allowance	13,367	13,376	10,000	
8199 Federal Other	105,150	341,708	288,000	280,000
Total Federal Revenue	\$ 188,035	\$ 424,928	\$ 360,500	\$ 342,500
8603 BOGG (2%)	\$ 82,429	\$ 104,539	\$ 85,000	\$ 85,000
8617 Part Time Faculty Allocation	331,191	336,650	300,000	300,000
8680 Lottery Proceeds	1,840,736	1,845,650	1,800,000	1,800,000
8691 Mandated Costs		636,601	200,000	
8699 Other	(113,745)	(133,016)		
Other State Revenue	\$ 2,140,611	\$ 2,790,424	\$ 2,385,000	\$ 2,185,000

Southwestern Community College
 FY 2012-13 Tentative Budget
 Unrestricted Revenue (continued)

Description	2009-10		2010-11		2011-12		2012-13	
	Audited Actual	8,621 \$	Audited Actual	9,212 \$	Adopted Budget	10,000 \$	Tentative Budget	15,000
8853 Game Room Income								
8854 Facility Use	133,886		104,142		100,000		125,000	
8860 Interest Income	208,314		108,290		75,000		50,000	
8878 Other Student Fees	64,715		62,878		60,000		60,000	
8880 Tuition Fees	624,231		1,068,763		800,000		900,000	
8886 Credit by Exam	2,797		1,456		3,000		3,000	
8889 Course Audit	17,085		18,416		2,000		15,000	
8891 Fines and Forfeitures	2,658		2,705		2,500		2,500	
8896 Local Miscellaneous Income	313,988		605,819		311,304		550,000	
8897 Transfer from Parking	10,000		10,000		10,000		10,000	
8933 Transfer from Bookstore								
8934 Transfer from Capital Outlay/Insurance Funds								
Other Local Revenue	\$ 1,386,295	\$ 1,991,681	\$ 1,373,804	\$ 1,824,032				
Total Revenue	\$ 80,830,406	\$ 81,675,326	\$ 76,559,304	\$ 76,027,017				

Southwestern Community College
 FY 2012-13 Tentative Budget
 Unrestricted Expense

Object	Description	2009-10		2010-11		2011-12		2012-13	
		Audited Actual	Audited Actual	Audited Actual	Adopted Budget	Adopted Budget	Tentative Budget		
411	Instructional Salaries	\$ 18,105,102	\$ 17,780,995	\$ 16,835,120	\$ 15,836,484				
412	Non-inst Salaries, Contract	5,443,759	6,046,662	5,332,444	5,204,388				
413	Instructional Salaries, Other	12,318,014	13,470,506	12,582,250	11,500,000				
414	Non-Inst Salaries, Other	867,052	1,008,942	1,130,938	1,090,201				
	Academic Salaries	\$ 36,733,927	\$ 38,307,105	\$ 35,880,752	\$ 33,631,073				
421	Non-Inst Salaries, Full-time	\$ 14,634,150	\$ 14,971,658	\$ 15,705,807	\$ 15,749,562				
422	Instructional Salaries	1,693,496	1,615,471	1,671,400	1,666,343				
423	Non-inst Salaries, Other	832,945	1,014,384	1,278,438	1,133,688				
424	Instructional Aides	528,884	470,809	592,827	561,805				
	Non-academic salaries	\$ 17,689,475	\$ 18,072,322	\$ 19,248,472	\$ 19,111,398				
431	State Teachers Retirement	\$ 2,779,533	\$ 3,195,889	\$ 2,958,531	\$ 2,782,814				
432	PERS	1,621,697	1,796,525	2,157,546	2,181,948				
433	Social Security	1,777,958	1,845,867	2,019,439	1,975,636				
434	Health & Welfare Benefits	4,027,672	4,696,464	4,531,689	4,588,446				
435	State Unemployment Insurance	176,644	522,397	400,371	858,344				
436	Worker's Compensation Ins	1,631,555	1,229,412	1,178,872	1,130,241				
439	Other Benefits	456,983	272,104	482,364	-				
	Benefits	\$ 12,472,042	\$ 13,558,658	\$ 13,728,812	\$ 13,517,429				
	Total Personnel	\$ 66,895,444	\$ 69,938,085	\$ 68,858,036	\$ 66,259,900				

Southwestern Community College
 FY 2012-13 Tentative Budget
 Unrestricted Expense (continued)

Object	Description	2009-10		2010-11		2011-12		2012-13	
		Audited Actual	Audited Actual	Audited Actual	Adopted Budget	Tentative Budget	Tentative Budget		
441	Text Books	\$ 16,347	\$ 16,385	\$ 16,793					16,428
443	Supplies	892,533	959,975	816,896					694,575
444	Miscellaneous Operating Cost	1,099,731	405,234	151,311					456,535
445	Printing & Other Miscellaneous	310,290	375,078	465,379					428,901
447	Merchant Write-offs	17,895	11,973	28,638					26,038
449	Supplies	3,457	7,930	8,910					3,736
	Supplies	\$ 2,340,253	\$ 1,776,575	\$ 1,487,927	\$ 1,487,927	\$ 1,626,213			
451	Contract Services	\$ 908,845	\$ 1,097,337	\$ 1,603,160					1,613,206
452	Travel	256,531	284,751	446,660					389,691
453	Dues Memberships	102,434	120,214	134,139					151,040
454	Insurance	808,047	916,825	934,441					934,441
455	Utilities	2,338,593	2,302,622	2,357,781					2,203,863
456	Contracts	2,826,087	2,272,248	2,909,873					2,608,851
457	Employee Ads/Litigation	387,910	604,292	564,500					723,408
458	Postage/Bond/Other	240,274	174,792	321,257					298,622
459	Indirect and Other Expenses	(201,695)	(239,992)	(99,750)					(124,750)
	Operating	\$ 7,667,026	\$ 7,533,089	\$ 9,172,061	\$ 9,172,061	\$ 8,798,372			
461	Sites and Site Improvements	\$ 41,891	\$ 19,080	\$ -	\$ -	\$ -			-
462	Buildings	58,999	59,351						
463	Books/Book Abatements/Special Co	71,810	72,951						74,172
464	Equipment	1,914,309	185,372						19,360
	Capital Outgo	\$ 2,087,009	\$ 336,754	\$ -	\$ -	\$ 93,532			
472	Debt Retirement	\$ 224,993	\$ (199,953)	\$ 100,000	\$ 100,000	\$ 200,000			
475	Student Financial Aid	48,920	2,347	5,000					49,000
479	Net transfers	1,056,292	508,132	1,936,280					
	Transfers and contingency	\$ 1,330,205	\$ 310,526	\$ 2,041,280	\$ 2,041,280	\$ 249,000			
	Total Other Expense	\$ 13,424,493	\$ 9,956,944	\$ 12,701,268	\$ 12,701,268	\$ 10,767,117			
	Total Expenses	\$ 80,319,937	\$ 79,895,029	\$ 81,559,304	\$ 81,559,304	\$ 77,027,017			

Southwestern Community College
 FY 2012-13 Tentative Budget
 Restricted Revenue and Expense

Object	Description	2012-13 Budget
381	Federal Revenue	\$ 3,823,174
386	State Revenue	3,908,490
388	Local Revenue	3,188,124
	Total Revenue	\$ 10,919,788
411	Instructional Salaries	\$ 71,671
412	Non-Inst Salaries, Reg Contract	1,107,657
413	Instructional Salaries, Other	82,435
414	Non-Inst Salaries, Other	328,351
	Academic Salaries	\$ 1,590,114
421	Non-Inst Salaries, Full-time	\$ 3,127,358
423	Non-inst Salaries, Other	1,017,257
424	Instructional Aides	136,559
	Non-Academic Salaries	\$ 4,281,174
431	State Teachers Retirement	\$ 126,087
432	PERS	397,101
433	Social Security	384,528
434	Health & Welfare Benefits	333,468
435	State Unemployment Insurance	77,562
436	Worker's Compensation Ins	123,895
439	Other Benefits	31,389
	Total Benefits	\$ 1,474,030

Southwestern Community College
 FY 2012-13 Tentative Budget
 Restricted Expense (continued)

Object	Description	2012-13 Budget
441	Text Books	\$ 6,227
442	Books or Manuals	6,188
443	Supplies	456,793
444	Miscellaneous Operating Cost	280,737
445	Printing & Other Miscellaneous	40,032
449	Supplies	177,797
	Total Supplies	\$ 967,774
451	Contract Services	\$ 1,171,364
452	Travel	238,278
453	Dues Memberships	13,413
454	Insurance	65,000
455	Utilities	46,565
456	Contracts	101,892
458	Postage/Bond/Other	20,690
459	Indirect and Other Expenses	179,313
	Operating	\$ 1,836,515
463	Books/Book Abatement/Special Co	\$ 2,000
464	Equipment	52,501
	Capital Outgo	\$ 54,501
475	Student Financial Aid	\$ 5,949
476	Other Payments to Students	709,731
	Student Payments	\$ 715,680
	Total Expense	\$ 10,919,788
	Excess Revenue	\$ -

Southwestern Community College
 FY 2012-13 Tentative Budget

SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
 BOOKSTORE FUND
 TENTATIVE BUDGET FY 2012-13

	AUDITED ACTUAL 2009-2010	AUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	TENTATIVE BUDGET 2012-2013
9720 Beginning Fund Balance	\$ 2,693,554	\$ 2,659,568	\$ 2,502,279	\$ 2,457,521
Revenue				
8844 Sales	\$ 3,976,324	\$ 3,511,440	\$ 3,522,803	\$ 3,301,776
8845 Other Income	60,126	45,723	55,555	46,027
Total Revenue	\$ 4,036,450	\$ 3,557,163	\$ 3,578,358	\$ 3,347,803
Expenses				
2000 Classified & Student Salaries	\$ 656,712	\$ 633,451	\$ 638,320	\$ 533,316
3000 Employee Benefits	159,713	169,493	139,787	125,846
4000 Supplies & Replacement	3,028,571	2,685,035	2,611,209	2,450,714
5000 Other Operating Costs	224,450	214,073	233,800	217,100
6000 Capital Outlay	990	12,400		
Total Expenses	\$ 4,070,436	\$ 3,714,452	\$ 3,623,116	\$ 3,326,976
9720 Ending Fund Balance	\$ 2,659,568	\$ 2,502,279	\$ 2,457,521	\$ 2,476,348

Southwestern Community College
 FY 2012-13 Tentative Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
 FOOD SERVICES - STUDENT UNION
 TENTATIVE BUDGET FY 2012-13**

	AUDITED ACTUAL 2009-2010	AUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	TENTATIVE BUDGET 2012-2013
9720 Beginning Fund Balance	\$ (223,548)	\$ 212,021	\$ 102,076	\$ (116,740)
8844 Sales	\$ 1,414,193	\$ 1,154,300	\$ 1,028,700	\$ 677,450
8849 Cash Long	1,141	1,106	1,200	1,000
8860 Pepsi Annual Contribution	40,000	40,000	40,000	40,000
8890 Other Income	2,770	1,946	6,000	3,000
8892 Vending Machine Income	20,877	20,000	18,000	18,000
8983 Pepsi Commissions	23,645	21,444	25,000	20,000
8984 Transfers In	824,004	334,769	-	-
Total Revenue	\$ 2,326,630	\$ 1,573,565	\$ 1,118,900	\$ 759,450
2000 Classified & Student Salaries	694,280	641,973	540,786	511,598
3000 Employee Benefits	212,640	199,933	162,103	146,520
4000 Supplies & Replacement	754,795	642,301	547,107	367,180
5000 Other Operating Costs	199,346	85,186	57,720	43,350
7300 Transfers Out	30,000	114,117	30,000	30,000
Total Expenses	\$ 1,891,061	\$ 1,683,510	\$ 1,337,716	\$ 1,098,648
9720 Ending Fund Balance	\$ 212,021	\$ 102,076	\$ (116,740)	\$ (455,938)

Southwestern Community College
 FY 2012-13 Tentative Budget



	AUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	TENTATIVE BUDGET 2012-2013
9720 Beginning Fund Balance	\$ -	\$ 86,042	\$ 95,272
8844 Sales	\$ 52,397	\$ 58,700	\$ 40,000
8849 Cash Long	313		
8984 Transfers In	84,116		
Total Revenue	\$ 136,826	\$ 58,700	\$ 40,000
2000 Classified & Student Salaries	\$ 10,146	\$ 12,500	\$ 8,800
3000 Employee Benefits	209	250	200
4000 Supplies & Replacement	34,950	34,820	24,544
5000 Other Operating Costs	2,552	1,900	2,250
7300 Transfers Out	2,927		
Total Expenses	\$ 50,784	\$ 49,470	\$ 35,794
9720 Ending Fund Balance	\$ 86,042	\$ 95,272	\$ 99,478

Southwestern Community College
 FY 2012-13 Tentative Budget



	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	TENTATIVE BUDGET 2012-2013
9720 Beginning Fund Balance	\$ -	\$ -	\$ 6,483
8844 Sales	-	462,500	620,700
Total Revenue	\$ -	\$ 462,500	\$ 620,700
2000 Classified & Student Salaries	\$ -	\$ 164,582	\$ 157,936
3000 Employee Benefits	-	47,760	48,680
4000 Supplies & Replacement	-	228,600	283,458
5000 Other Operating Costs	-	15,075	31,200
7300 Transfers Out	-	-	-
Total Expenses	\$ -	\$ 456,017	\$ 521,274
9720 Ending Fund Balance	\$ -	\$ 6,483	\$ 105,909

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
 PROPOSITION R BOND FUND
 TENTATIVE BUDGET FY 2012-13**

	AUDITED ACTUAL 2009-2010	AUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	TENTATIVE BUDGET 2012-2013
9720 Beginning Fund Balance	\$ -	\$ 99,097,139	\$ 161,656,995	\$ 100,591,995
Income:				
8860 Interest	\$ 25,479	\$ 523,600	\$ 250,000	\$ 300,000
8896 Local Miscellaneous Income	-	60		
8940 Sale of Bond Proceeds	100,000,000	68,730,371		
8954 Bond Issue Premium	1,212,387	716,045		
Total Income	\$ 101,237,866	\$ 69,970,076	\$ 250,000	\$ 300,000
Expense:				
2000 Construction Hourly Salaries	\$ 6,152	\$ 47,051	\$ 870,000	\$ 500,000
3000 Construction Benefits	703	1,990	210,000	125,000
4000 Supplies	10,175	6,762	2,050,000	1,500,000
5000 Operations	891,813	7,051,391	23,340,000	4,500,000
6000 Capital Outlay/Renovation	79,664	168,738	34,845,000	45,000,000
7000 Transfers Out	1,152,220	134,288		
Total Expense	\$ 2,140,727	\$ 7,410,220	\$ 61,315,000	\$ 51,625,000
9720 Ending Balance	\$ 99,097,139	\$ 161,656,995	\$ 100,591,995	\$ 49,266,995

Southwestern Community College
 FY 2012-13 Tentative Budget

SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
 PROPOSITION AA BOND FUND
 TENTATIVE BUDGET FY 2012-13

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	TENTATIVE BUDGET 2012-2013
9720 Beginning Fund Balance	\$ 13,810,595	\$ 10,815,574	\$ 5,249,402	\$ 600,000
Income:				
8860 Interest	\$ 129,745	\$ 74,387	\$ 45,000	\$ 3,000
8896 Local Miscellaneous Income	107,138	(106,746)		
Total Income	\$ 236,883	\$ (32,359)	\$ 45,000	\$ 3,000
Expense:				
2000 Construction Hourly Salaries	\$ 57,218	\$ 82,509	\$ -	\$ -
3000 Construction Benefits	10,804	13,017		
4000 Supplies	2,293	3,149		
5000 Operations	1,172,642	1,169,149	508,133	603,000
6000 Capital Outlay/Renovation	1,988,947	4,265,989	4,186,269	-
Total Expense	\$ 3,231,904	\$ 5,533,813	\$ 4,694,402	\$ 603,000
9720 Ending Balance	\$ 10,815,574	\$ 5,249,402	\$ 600,000	\$ (0)

Southwestern Community College
 FY 2012-13 Tentative Budget



	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	TENTATIVE BUDGET 2012-2013
Beginning Fund Balance	\$ 2,105,418	\$ 2,003,214	\$ 1,911,087	\$ 1,681,321
Revenue	\$ 613,897	\$ 244,708	\$ 250,000	\$ 250,000
Expense:				
Buildings	\$ 604,313	\$ 36,401	\$ -	\$ -
Equipment	111,788		479,766	280,000
Transfer Out		300,434		
Total Expense	\$ 716,101	\$ 336,835	\$ 479,766	\$ 280,000
Ending Fund Balance	<u>\$ 2,003,214</u>	<u>\$ 1,911,087</u>	<u>\$ 1,681,321</u>	<u>\$ 1,651,321</u>

Southwestern Community College
 FY 2012-13 Tentative Budget

SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
 STUDENT CENTER FUND
 TENTATIVE BUDGET FY 2012-13

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	TENTATIVE BUDGET 2012-2013
9720 Beginning Fund Balance	\$ 213,480	\$ 238,766	\$ 162,073	\$ 204,573
Revenue				
8860 Interest	2,420	1,157	2,500	2,500
8878 Student Fees	176,632	164,030	190,000	190,000
Total Revenue	\$ 179,052	\$ 165,187	\$ 192,500	\$ 192,500
Expense:				
4000 Supplies	\$ -	\$ 100,363	\$ -	\$ -
5000 Other Expenses				
5890 Bond Payment	153,766	141,517	150,000	150,000
6000 Capital Outlay	\$ 153,766	\$ 241,880	\$ 150,000	\$ 150,000
Total Expense	\$ 238,766	\$ 162,073	\$ 204,573	\$ 247,073
9720 Ending Fund Balance				

Southwestern Community College
 FY 2012-13 Tentative Budget



	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	TENTATIVE BUDGET 2012-2013
9720 Beginning Fund Balance	\$ 379,793	\$ 382,863	\$ 468,174	\$ 464,174
Income:				
8860 Interest	\$ 3,520	\$ 1,672	\$ 1,000	\$ 1,000
8896 Local Miscellaneous Income		14,205		
Total Income	\$ 3,520	\$ 15,877	\$ 1,000	\$ 1,000
Expense:				
5110 Contract Services	\$ 451	\$ 534	\$ 5,000	\$ 5,000
5431 Towing				
5000 Loss Deductible Expense		(69,968)		
Total Expense	\$ 451	\$ (69,434)	\$ 5,000	\$ 5,000
9720 Ending Fund Balance	\$ 382,863	\$ 468,174	\$ 464,174	\$ 460,174

Southwestern Community College
 FY 2012-13 Tentative Budget
 Unrestricted Fund Vacancies

Employee Position Title	Type	Activity Code Description	FTE %	Sal. with 5% Reduction
DIR OF CTR OPERATI from Jaime Salazar	ADMIN	SAN YSIDRO ADMINISTRATION	100.00%	118,435
V-CHIEF OF POLICE	ADMIN	Campus Police	50.00%	42,847
	ADMIN Total			\$ 161,282
VACANCY DSS COUNSELOR	CLASS	DS PROGRAMS & SERVICES	100.00%	77,464
VACANCY PROJECT CLERK - HS	CLASS	Matching Funds/ETP	37.50%	8,136
Vacancy Clerical Assistant	CLASS	Campus Police	50.00%	21,791
V-MARKETING AND COMMUNICATIONS ASSOCIATE	CLASS	Community Relations	100.00%	55,564
V-CUSTODIAN	CLASS	Custodial Services	47.50%	16,504
V-ATHLETIC EQUIPMENT TECH/PHYSICAL ED ATTENDANT	CLASS	Physical Education/Activity	50.00%	18,702
V-ATHLETIC EQUIPMENT TECH/PHYSICAL ED ATTENDANT	CLASS	Athletics	50.00%	18,702
V-SR. PROJECT CLERK-ASO	CLASS	ASO - STUDENT ACTIVITIES	100.00%	37,403
V-STUDENT ACTIVITIES COORDINATOR	CLASS	GF- STUDENT ACTIVITIES	100.00%	49,111
V-SR. SYSTEM ANALYST	CLASS	Institutional Technology	100.00%	80,507
V-LIBRARY ASSISTANT	CLASS	LIBRARY	20.00%	7,456
V-LIBRARY MULTIMEDIA SERVICES ASSISTANT	CLASS	LIBRARY	47.50%	18,227
V-LIBRARY ASSISTANT	CLASS	LIBRARY	90.00%	30,370
V-HR TECHNICAL ASSISTANT	CLASS	HUMAN RESOURCES	100.00%	44,494
PUBLIC SAFETY DISP	CLASS	Campus Police	40.00%	9,320
Vacant-ACCOUNT CLERK, EVE	CLASS	Cashiering	100.00%	40,310
INSTRUCTIONAL LAB	CLASS	MSIP	100.00%	68,993
V-DBA/SYSTEM ADMIN	CLASS	Institutional Technology	100.00%	76,619
V-RISK MANAGEMENT ANALYST	CLASS	Risk Management	100.00%	55,336
V- SYSTEMS & PROGRAMMING SUPERVISOR	CLASS	Institutional Technology	100.00%	94,529
V-CLERICAL ASSISTANT II	CLASS	SAN YSIDRO ADMINISTRATION	50.00%	17,374
	CLASS Total			\$ 846,910
PROFESSOR	INSTR	Mathematics	100.00%	68,696
PROFESSOR	INSTR	Mathematics	100.00%	68,696
PROFESSOR	INSTR	School of Arts/Communications	100.00%	68,696
PROFESSOR	INSTR	Computer Information Technology	100.00%	68,696
PROFESSOR	INSTR	School of Arts/Communications	100.00%	68,696
V-ASSISTANT PROFESSOR OF ADMINISTRATION OF JUSTICE	INSTR	Administration of Justice	100.00%	56,129
V-PROFESSOR	INSTR	Reading	100.00%	91,542
ASST PROF OF NURSI	INSTR	Associate Degree Nursing	100.00%	66,601
INSTRUCTOR	INSTR	Paramedic EMT-P	100.00%	91,737
INSTRUCTOR	INSTR	Paramedic EMT-P	100.00%	70,790
	INSTR Total			\$ 720,281
	Grand Total			\$ 1,728,472